

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Clark-Pleasant Com School Corp (4145)

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$19,344,698	35.4%	\$24,648,221	38.2%	\$23,951,171	37.3%	\$25,338,556	37.9%
Student Instructional Support	\$2,988,959	5.5%	\$4,303,803	6.7%	\$4,123,797	6.4%	\$4,218,831	6.3%
Overhead and Operational	\$17,834,072	32.6%	\$19,850,193	30.8%	\$19,967,001	31.1%	\$19,896,712	29.8%
Nonoperational	\$14,510,386	26.5%	\$15,662,307	24.3%	\$16,214,076	25.2%	\$17,332,458	26.0%
Grand Total	\$54,678,115		\$64,464,523		\$64,256,045		\$66,786,557	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	40.8%	44.9%	43.7%	44.3%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$24,000	\$0	\$0		-100%	
	11100 Regular Programs; Elementary	\$6,524,457	\$11,049,723	\$10,969,123	\$11,626,985	78%	5%	6%
	11200 Regular Programs; Middle/Junior High	\$1,505,844	\$2,727,493	\$2,795,882	\$2,747,484	82%	1%	-2%
	11300 Regular Programs; High School	\$2,829,753	\$5,039,983	\$4,920,484	\$5,103,575	80%	1%	4%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$82,000	\$87,500	\$35,000		-57%	-60%
	11410 Vocational Education; Agriculture A	\$58,002	\$102,495	\$55,807	\$57,546	-1%	-44%	3%
	11450 Vocational Education; Consumer and Homemaking	\$187,738	\$193,118	\$126,464	\$129,619	-31%	-33%	2%
	11470 Vocational Education; Business Education	\$169,877	\$167,277	\$137,889	\$150,341	-11%	-10%	9%
	11480 Vocational Education; Industrial Education A	\$164,141	\$123,663	\$130,193	\$129,917	-21%	5%	0%
	12110 Gifted And Talented; Gifted and Talented	\$16,933	\$68,444	\$55,551	\$48,561	187%	-29%	-13%
	12520 Culturally Different; Compensatory	\$67,850	\$178,683	\$15,233	\$23,608	-65%	-87%	55%
	12900 Other Special Programs	\$1,195,048	\$1,757,269	\$1,744,993	\$2,132,255	78%	21%	22%
	14100 Summer School Programs; Elementary	\$19,497	\$118	\$0	\$7,018	-64%	> 500%	
	14300 Summer School Programs; High School	\$72,301	\$59,027	\$21,795	\$23,791	-67%	-60%	9%
	16100 Remediation Testing	\$99,793	\$146,965	\$112,421	\$106,254	6%	-28%	-5%
	16200 Preventive Remediation	\$15,888	\$149,110	\$78,406	\$129,558	> 500%	-13%	65%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$296,285	\$411,207	\$627,842	\$667,763	125%	62%	6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$429,599	\$658,609	\$488,033	\$626,775	46%	-5%	28%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$245,791	\$403,082	\$532,463	\$396,435	61%	-2%	-26%
	22130 Improvement of Instruction; Instructional Staff Training	\$75	\$0	\$21,799	\$0	-100%		-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,183	\$7,950	\$9,490	\$0	-100%	-100%	-100%
	22210 Library/Media Services; Service Area Direction	\$614	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$264,424	\$412,302	\$421,214	\$386,393	46%	-6%	-8%
	22230 Library/Media Services; Audiovisual	\$2,128	\$6,754	\$4,352	\$5,977	181%	-12%	37%
	22360 Instruction, Related Technology; Network Support	\$374,666	\$196,881	\$998	\$3,140	-99%	-98%	215%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$31,784	\$31,732			0%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$468,000	\$682,070	\$546,164	\$753,074	61%	10%	38%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$15,291	\$15,752			3%
	26497 2007 Account Code - Teachers Retirement Fund	\$928,947	\$0	\$0	\$0			
Student Academic Achievement Total		\$15,941,833	\$24,648,221	\$23,951,171	\$25,338,556	59%	3%	6%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$9,504	\$6,309	\$6,333	\$7,028	-26%	11%	11%
	21220 Guidance Services; Counseling Services	\$410,757	\$1,067,303	\$1,084,120	\$1,108,322	170%	4%	2%
	21340 Health Services; Nurse Services	\$143,178	\$203,559	\$215,514	\$275,208	92%	35%	28%
	24100 Office of The Principal	\$1,806,985	\$3,026,632	\$2,817,830	\$2,828,273	57%	-7%	0%
	24900 Other Support Services, School Administration	\$2,270	\$0	\$0	\$0	-100%		
Student Instructional Support Total		\$2,372,695	\$4,303,803	\$4,123,797	\$4,218,831	78%	-2%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$38,756	\$82,465	\$81,405	\$77,659	100%	-6%	-5%
	23150 Board of Education; Legal Services	\$1,840	\$8,229	\$33,012	\$27,932	> 500%	239%	-15%
	23160 Board of Education; Promotion Expenses	\$6,798	\$33,476	\$34,260	\$26,172	285%	-22%	-24%
	23190 Board of Education; Other Governing Body Services	\$25,498	\$31,679	\$7,203	\$16,392	-36%	-48%	128%
	23210 Executive Administration; Office of The Superintendent	\$265,177	\$592,492	\$485,666	\$559,646	111%	-6%	15%
	23290 Executive Administration; Other Executive Administration Services	\$2,197	\$1,660	\$1,793	\$1,939	-12%	17%	8%
	25110 Fiscal Services; Office of The Business Manager	\$174,308	\$802,802	\$984,138	\$1,147,158	> 500%	43%	17%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$16,607	\$23,640	\$47,118	\$48,926	195%	107%	4%
	25150 Fiscal Services; Payroll Services	\$42,089	\$71,284	\$102,304	\$105,712	151%	48%	3%
	25160 Fiscal Services; Financial Accounting	\$88,351	\$354,432	\$47,052	\$61,311	-31%	-83%	30%
	25191 Other Fiscal Services; Refund of Revenue	\$8,840	\$13,531	\$19,911	\$4,139	-53%	-69%	-79%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$4,788			
	25710 Personnel Services; Supervision of Personnel Services	\$12,750	\$5,374,842	\$6,209,148	\$5,951,186	> 500%	11%	-4%
	25790 Personnel Services; Other Professional Services	\$0	\$18,700	\$267,156	\$283,288		> 500%	6%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$13,884			
	25850 Administrative Technology Services; Network Support	\$0	\$528,251	\$475,720	\$449,581		-15%	-5%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$54,377			
	25890 Other Technology Services	\$0	\$0	\$0	\$2,299			

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	25990 Other Support Services, Central	\$3,859,700	\$9,977	\$11,320	\$16,298	-100%	63%	44%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,758,487	\$4,545,763	\$4,137,624	\$4,308,229	56%	-5%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$123,370	\$192,643	\$202,378	\$179,615	46%	-7%	-11%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$839,879	\$1,383,903	\$1,199,565	\$934,315	11%	-32%	-22%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,218	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$4,250,308	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,070	\$12,871	\$28,080	\$25,392	> 500%	97%	-10%
	26700 Operation and Maintenance of Plant Services; Insurance	\$162,104	\$255,517	\$244,116	\$314,441	94%	23%	29%
	27010 Student Transportation; Service Area Direction	\$128,603	\$186,508	\$123,291	\$345,321	169%	85%	180%
	27100 Student Transportation; Vehicle Operation	\$1,042,422	\$1,723,183	\$1,683,429	\$1,427,518	37%	-17%	-15%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$517,038	\$840,944	\$946,552	\$874,714	69%	4%	-8%
	27400 Student Transportation; Purchase of School Buses	\$572,659	\$369,354	\$0	\$0	-100%	-100%	
	27500 Student Transportation; Insurance on Buses	\$46,068	\$5,000	\$71,919	\$53,678	17%	> 500%	-25%
	27900 Student Transportation; Other Student Transportation Services	\$15,030	\$47,650	\$56,433	\$18,896	26%	-60%	-67%
	27910 Student Transportation; Bus Driver Training	\$3,557	\$3,552	\$2,043	\$205	-94%	-94%	-90%
	31100 Food Services Operations; Service Area Direction	\$93,237	\$185,489	\$274,632	\$253,778	172%	37%	-8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$477,436	\$896,825	\$935,937	\$1,005,423	111%	12%	7%
	31400 Food Services Operations; Food Purchases	\$774,613	\$1,035,713	\$1,030,923	\$1,100,769	42%	6%	7%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$0	\$6,519	\$1,461			-78%
	31900 Other Food Services	\$124,502	\$217,814	\$216,355	\$200,272	61%	-8%	-7%
Overhead and Operational Total		\$16,477,514	\$19,850,193	\$19,967,001	\$19,896,712	21%	0%	0%
Nonoperational								
	33200 Community Recreation	\$53,620	\$96,674	\$71,109	\$74,973	40%	-22%	5%
	33400 Athletic Coaches	\$320,026	\$524,715	\$416,991	\$409,449	28%	-22%	-2%
	33990 Other Community Services; Other	\$356	\$928	\$1,472	\$2,996	> 500%	223%	104%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$823,506	\$45,861	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$1,312,152	\$212,257	\$269,422	\$187,634	-86%	-12%	-30%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$375	\$28,816	\$0	\$0	-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$1,779,688	\$883,765	\$595,418	\$1,261,041	-29%	43%	112%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$40,015	\$227,093	\$0	\$0	-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$255,744	\$431,905	\$236,267	\$89,553	-65%	-79%	-62%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$746,573	\$502,293	\$108,532	\$149,288	-80%	-70%	38%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$24,081	\$267,808	\$24,603	\$381,671	> 500%	43%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$1,262,796	\$982,290	\$465,000	\$320,000	-75%	-67%	-31%
	52100 Debt Services; Interest on Debt; Bonds	\$101,527	\$330,361	\$272,617	\$253,171	149%	-23%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$80,422	\$229,822	\$21,789	\$26,581	-67%	-88%	22%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appro	\$0	\$0	\$43,504	\$0			-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$7,598,406	\$5,650,400	\$6,833,420	\$8,339,294	10%	48%	22%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$5,247,319	\$6,831,078	\$5,825,437		11%	-15%
	54200 Common School Fund; Principal	\$0	\$0	\$21,866	\$10,933			-50%
	54250 Common School Fund; Interest	\$0	\$0	\$987	\$437			-56%
Nonoperational Total		\$14,399,285	\$15,662,307	\$16,214,076	\$17,332,458	20%	11%	7%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$57,278	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,476,304	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$149,164	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,795,068	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,975	\$0	\$0	\$0			
Prorated By Fund Total		\$5,486,789	\$0	\$0	\$0			